



2134  
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|  |     |                        |                     |
|--|-----|------------------------|---------------------|
| <b>TRANSMITTAL FORM</b><br><i>(to be used for all correspondence during pendency of filed application)</i> |     | Application Number     | 09/855,073          |
|  |     | Filing Date            | May 14, 2001        |
|  |     | First Named Inventor   | David Tucker        |
|  |     | Group Art Unit Number  | 2134                |
|  |     | Examiner Name          | Matthew E. Heneghan |
| Total Number of Pages in This Submission   | *55 | Attorney Docket Number | 20423-10523         |

| ENCLOSURES (check all that apply)   |   |
|---|---|
| <input checked="" type="checkbox"/> Fee Transmittal Form (in duplicate)<br><input checked="" type="checkbox"/> Check Enclosed                           | <input type="checkbox"/> Issue Fee Transmittal  |
| <input checked="" type="checkbox"/> Return Receipt Postcard   | <input type="checkbox"/> Letter to Chief Draftsperson   |
| <input type="checkbox"/> Response to Notice to Corrected Application Papers   | <input checked="" type="checkbox"/> Drawing(s):<br>[ 13 ] Sheet(s) of Figure(s) [1-8 and 17-21] |
| <input type="checkbox"/> Assignment & Recordation Cover Sheet   | <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences             |
| <input type="checkbox"/> Declaration  | <input type="checkbox"/> Appeal Communication to Group<br>(Appeal Notice, Brief, Reply Brief)   |
| <input type="checkbox"/> Power of Attorney  | <input type="checkbox"/> Certified Copy of Priority Document(s)                                 |
| <input type="checkbox"/> Application Data Sheet   | <input type="checkbox"/> After Allowance Communication to Group                                 |
| <input checked="" type="checkbox"/> Information Disclosure Statement & PTO/SB/08A<br><input checked="" type="checkbox"/> Copies of IDS Cited References | <input type="checkbox"/> Notice of Change of Small Entity Status                                |
| <input type="checkbox"/> Request for Corrected Filing Receipt   | <input type="checkbox"/> Change of Correspondence Address                                       |
| <input type="checkbox"/> Request for Correction of Recorded Assignment  | <input type="checkbox"/>  |
| <input checked="" type="checkbox"/> Response: [ 34 ] Page(s)<br><input type="checkbox"/> After Final  | <input type="checkbox"/>  |
| <input type="checkbox"/> Status Request   | <input type="checkbox"/>  |
| <input type="checkbox"/> Revocation and Substitute Power of Attorney  | <input type="checkbox"/>  |

REMARKS: \*Page count does not include cited references.

| SIGNATURE OF ATTORNEY OR AGENT |                                  |                |
|--------------------------------|----------------------------------|----------------|
| Signature:                     |                                  |                |
| Attorney/Reg. No.:             | Antonia L. Sequeira, Reg. 54,670 | Dated: 8/11/05 |

| CERTIFICATE OF MAILING   |                     |                |
|--|---------------------|----------------|
| I hereby certify that this correspondence, including the enclosures identified above, is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below. If the Express Mail Mailing Number is filled in below, then this correspondence is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service pursuant to 37 CFR 1.10. |                     |                |
| Signature:   |                     |                |
| Typed or Printed Name:   | Antonia L. Sequeira | Dated: 8/11/05 |
| Express Mail Mailing Number (optional):  |                     |                |

OFFICIAL  
AUG 15 2005  
PATERSON, N.J.  
MKT

Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

**TOTAL AMOUNT OF PAYMENT (\$)** 180

**Complete if Known**

|                      |                     |
|----------------------|---------------------|
| Application Number   | 09/855,073          |
| Filing Date          | May 14, 2001        |
| First Named Inventor | David Tucker        |
| Examiner Name        | Matthew E. Heneghan |
| Art Unit             | 2134                |
| Attorney Docket No.  | 20423-10523         |

**METHOD OF PAYMENT** (check all that apply)

☒ Check ☐ Credit Card ☐ Money Order ☐ Other ☐ None  
☐ Deposit Account:

|                        |         |
|------------------------|---------|
| Deposit Account Number | 19-2555 |
|------------------------|---------|

**Deposit Account Name**

Fenwick & West LLP

**The Commissioner is authorized to:** *(check all that apply)*

☐ Charge fee(s) indicated below ☒ Credit any overpayments

☒ Charge all required fee(s) or any underpayment of fee(s) due under 37 CFR §1.16 or §1.17 during the pendency of this application

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

## FEE CALCULATION

## 1. BASIC FILING FEE

## Large Entity | Small Entity

[illegible]

|                     |             |
|---------------------|-------------|
| <b>SUBTOTAL (1)</b> | <b>(\$)</b> |
|---------------------|-------------|

## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

|                    |                      | Extra Claims |                      | Fee from below |                      | Fee Paid               |
|--------------------|----------------------|--------------|----------------------|----------------|----------------------|------------------------|
| Total Claims       | <input type="text"/> | -20**=       | <input type="text"/> | X              | <input type="text"/> | = <input type="text"/> |
| Independent Claims | <input type="text"/> | -3**=        | <input type="text"/> | X              | <input type="text"/> | = <input type="text"/> |
| Multiple Dependent | <input type="text"/> |              |                      |                | <input type="text"/> | = <input type="text"/> |

|                                 | Large Entity   | Small Entity   |
|---------------------------------|--|--|
| 1. <b>Revenue Recognition</b>   | Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer. | Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer. |
| 2. <b>Expense Recognition</b>   | Expenses are recognized when the related asset is consumed or the liability is incurred.   | Expenses are recognized when the related asset is consumed or the liability is incurred.   |
| 3. <b>Asset Recognition</b>     | Assets are recognized when they are acquired and control is transferred to the entity.   | Assets are recognized when they are acquired and control is transferred to the entity.   |
| 4. <b>Liability Recognition</b> | Liabilities are recognized when they are incurred and control is transferred to the entity.  | Liabilities are recognized when they are incurred and control is transferred to the entity.  |
| 5. <b>Equity Recognition</b>    | Equity is recognized when it is contributed by the owners or shareholders.   | Equity is recognized when it is contributed by the owners or shareholders.   |

| <u>Fee Code</u> | <u>Fee (\$)</u> | <u>Fee Code</u> | <u>Fee (\$)</u> | <u>Fee Description</u>                                    |
|-----------------|-----------------|-----------------|-----------------|---|
| 1202            | 50              | 2202            | 25              | Claims in excess of 20                                    |
| 1201            | 200             | 2201            | 100             | Independent claims in excess of 3                         |
| 1203            | 360             | 2203            | 180             | Multiple dependent claim, if not paid                     |
| 1204            | 200             | 2204            | 100             | **Reissue independent claims over original patent         |
| 1205            | 50              | 2205            | 25              | **Reissue claims in excess of 20 and over original patent |

|                     |             |
|---------------------|-------------|
| <b>SUBTOTAL (2)</b> | <b>(\$)</b> |
|---------------------|-------------|

--or number previously paid, if greater; For Reissues, see above

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

| Large Entity  | Small Entity   |
|---|--|
| <p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p> | <p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>             |
| <p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO (First In, First Out)</b> method for inventory valuation. Small entities may use the <b>LIFO (Last In, First Out)</b> method, which can provide a tax advantage in periods of rising prices.</p>                       | <p>2. <b>Inventory Valuation</b></p> <p>Small entities may use the <b>LIFO (Last In, First Out)</b> method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p> |
| <p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use the <b>straight-line method</b> for depreciation.</p>   | <p>3. <b>Depreciation</b></p> <p>Small entities may use the <b>straight-line method</b> for depreciation.</p>  |
| <p>4. <b>Bad Debt Expense</b></p> <p>Large entities use the <b>allowance method</b> for bad debt expense. Small entities may use the <b>direct write-off method</b>.</p>  | <p>4. <b>Bad Debt Expense</b></p> <p>Small entities may use the <b>direct write-off method</b> for bad debt expense.</p>   |
| <p>5. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>  | <p>5. <b>Lease Accounting</b></p> <p>Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>  |

| Fee Code | Fee (\$) | Fee Code | Fee (\$) |
|----------|----------|----------|----------|
| 1051     | 130      | 2051     | 65       |
| 1052     | 50       | 2052     | 25       |
| 1053     | 130      | 1053     | 130      |
| 1812     | 2,520    | 1812     | 2,520    |
| 1804     | 920*     | 1804     | 920      |
| 1805     | 1,840*   | 1805     | 1,840    |
| 1251     | 120      | 2251     | 60       |
| 1252     | 450      | 2252     | 225      |
| 1253     | 1020     | 2253     | 510      |
| 1254     | 1,590    | 2254     | 795      |
| 1255     | 2,160    | 2255     | 1,080    |
| 1401     | 500      | 2401     | 250      |
| 1402     | 500      | 2402     | 250      |
| 1403     | 1000     | 2403     | 500      |
| 1451     | 1,510    | 1451     | 1,510    |
| 1452     | 500      | 2452     | 250      |
| 1453     | 1,500    | 2453     | 750      |
| 1501     | 1,400    | 2501     | 700      |
| 1502     | 800      | 2502     | 400      |
| 1503     | 1100     | 2503     | 550      |
| 1460     | —        | 1460     | —        |
| 1807     | 50       | 1807     | 50       |
| 1806     | 180      | 1806     | 180      |
| 8021     | 40       | 8021     | 40       |
| 1809     | 790      | 2809     | 395      |
| 1810     | 790      | 2810     | 395      |
| 1801     | 790      | 2801     | 395      |
| 1802     | 900      | 1802     | 900      |

Other fee (specify)

### Fee Description

**Fee Paid**

|                     |                 |
|---------------------|-----------------|
| <b>SUBTOTAL (3)</b> | <b>(\$)</b> 180 |
|---------------------|-----------------|

•Reduced by Basic Filing Fee Paid

## SUBMITTED BY

Name (Print/Type)

Antonia L. Sequeira

Registration No.  
(Attorney/Agent)

54.670

Complete (if applicable)

Telephone (650) 335-7185

**Signature**

Date \_\_\_\_\_

8/11/05